



To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST

Month _____ Year _____

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

IL Attachment No. 10

Step 1: Identify your partnership or S corporation

- 1 Check your business type ☐ partnership ☐ S corporation
- 2 _____
Write your name as shown on your Form IL-1065 or Form IL-1120-ST.
- 3 _____ - _____
Write your federal employer identification number (FEIN).
- 4 Write the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, write "1." _____

Step 2: Identify your partner or shareholder

- 5 _____
Name
- 6 _____
Mailing address
- 7 _____
Social Security number or FEIN
- 8 _____
Share (%)
- 9 Check the appropriate box
- | | | |
|--------------------------------------|--|---------------------------------|
| <input type="checkbox"/> individual | <input type="checkbox"/> corporation | <input type="checkbox"/> trust |
| <input type="checkbox"/> partnership | <input type="checkbox"/> S corporation | <input type="checkbox"/> estate |
- City _____ State _____ ZIP _____

Step 3: Figure your partner's or shareholder's share of your nonbusiness income

| | A | B |
|---|---------------------------------------|---|
| | Member's share (See instructions.) | Member's share allocable to Illinois |
| 10 Interest | 10 _____ | _____ |
| 11 Dividends | 11 _____ | _____ |
| 12 Rental income | 12 _____ | _____ |
| 13 Patent royalties | 13 _____ | _____ |
| 14 Copyright royalties | 14 _____ | _____ |
| 15 Other royalty income | 15 _____ | _____ |
| 16 Capital gain or loss from real property | 16 _____ | _____ |
| 17 Capital gain or loss from tangible personal property | 17 _____ | _____ |
| 18 Capital gain or loss from intangible personal property | 18 _____ | _____ |
| 19 Other income and expense _____ Specify _____ | 19 _____ | _____ |

Step 4: Figure your partner's or shareholder's share of your business income (loss)

| | A | B |
|--|--|---|
| | Member's share from U.S. Schedule K-1, less nonbusiness income | Member's share apportioned to Illinois |
| 20 Ordinary income (loss) from trade or business activity | 20 _____ | _____ |
| 21 Net income (loss) from rental real estate activities | 21 _____ | _____ |
| 22 Net income (loss) from other rental activities | 22 _____ | _____ |
| 23 Interest | 23 _____ | _____ |
| 24 Dividends | 24 _____ | _____ |
| 25 Royalties | 25 _____ | _____ |
| 26 Net short-term capital gain (loss) | 26 _____ | _____ |
| 27 Net long-term capital gain (loss). Total for year. | 27 _____ | _____ |
| 28 Unrecaptured Section 1250 gain | 28 _____ | _____ |
| 29 Guaranteed payments to partner (U.S. Form 1065 only) | 29 _____ | _____ |
| 30 Net Section 1231 gain (loss) (other than casualty or theft). Total for year. | 30 _____ | _____ |
| 31 Other income and expense _____ Specify _____ | 31 _____ | _____ |



Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions

| | A | B |
|--|---|---|
| | Member's share from Form IL-1065 or IL-1120-ST | Member's share apportioned or allocated to Illinois |
| Additions | | |
| 32 Federally tax-exempt interest income | 32 _____ | _____ |
| 33 Illinois replacement tax deducted | 33 _____ | _____ |
| 34 Illinois Special Depreciation addition | 34 _____ | _____ |
| 35 Related-Party Expenses addition | 35 _____ | _____ |
| 36 Distributive share of additions | 36 _____ | _____ |
| 37 Other additions (from Illinois Schedule M for businesses) | 37 _____ | _____ |
| Subtractions | | |
| 38 a Interest from U.S. Treasury obligations (business income) | 38a _____ | _____ |
| b Interest from U.S. Treasury obligations (nonbusiness income) | 38b _____ | _____ |
| 39 a Enterprise Zone Dividend Subtraction | 39a _____ | _____ |
| b River Edge Redevelopment Zone Dividend Subtraction | 39b _____ | _____ |
| 40 High Impact Business Dividend subtraction | 40 _____ | _____ |
| 41 Contribution subtraction (Form IL-1120-ST filers only) | 41 _____ | _____ |
| 42 Form IL-1120-ST financial organizations only: | | |
| a Enterprise Zone Interest Subtraction | 42a _____ | _____ |
| b River Edge Redevelopment Zone Interest Subtraction | 42b _____ | _____ |
| 43 Interest subtraction - High Impact Business within a Foreign Trade Zone (Form IL-1120-ST financial organizations only) | 43 _____ | _____ |
| 44 Illinois Special Depreciation subtraction | 44 _____ | _____ |
| 45 Related-Party Expenses subtraction | 45 _____ | _____ |
| 46 Distributive share of subtractions | 46 _____ | _____ |
| 47 Other subtractions (from Illinois Schedule M for businesses) | 47 _____ | _____ |

Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts

| | A | B |
|---|--|---|
| | Member's share from Illinois Schedule F (Form IL-1065 or IL-1120-ST) | Member's share apportioned or allocated to Illinois |
| 48 Section 1245 and 1250 gain | 48 _____ | _____ |
| 49 Section 1231 gain | 49 _____ | _____ |
| 50 Section 1231 gain less casualty and theft gain. See instructions. | 50 _____ | _____ |
| 51 Capital gain | 51 _____ | _____ |

Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, and pass-through entity payments

| | Member's or nonresident member's share from Illinois tax return | | Member's or nonresident member's share from Illinois tax return |
|--|---|---|---|
| 52 Illinois credits | | 52 Illinois credits (cont.) | |
| a Film Production Services Tax Credit | 52a _____ | l River Edge Historic Preservation Credit | 52l _____ |
| b Enterprise Zone Investment Credit | 52b _____ | m Live Theater Production Credit | 52m _____ |
| c River Edge Redevelopment Zone Investment Credit | 52c _____ | n Historic Preservation Credit | 52n _____ |
| d Tax Credit for Affordable Housing Donations | 52d _____ | o Replacement Tax Investment Credits. See instructions. | 52o _____ |
| e EDGE Tax Credit | 52e _____ | 53 Recapture | |
| f Research and Development Credit | 52f _____ | a Enterprise Zone or River Edge Redevelopment Zone Investment Credit | 53a _____ |
| g Ex-felons Jobs Credit | 52g _____ | b Replacement Tax Investment Credit recapture | 53b _____ |
| h Veterans Jobs Credit | 52h _____ | 54 Payments (See instructions.) | |
| i Student-Assistance Contribution Credit | 52i _____ | a Pass-through entity payment. | 54a _____ |
| j Angel Investment Tax Credit | 52j _____ | b Composite return payment. | 54b _____ |
| k New Markets Credit | 52k _____ | | |

